

**SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT COMPENSATION LAWS, JANUARY 1, 1940**

State and type of fund	Size of firm	Contributions for 1940 (percentage of wages)	BENEFITS					
			Month first payable	Initial waiting period	Percentage of wages	Maximum per week	Minimum per week	Maximum duration (number times weekly benefit payable in a given 52-week period)
ALABAMA: Pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000; employee, 1 percent on wages up to \$3,000.	January 1938.	3 weeks.	1/26 of high quarter's wages, established by table in law.	\$15	\$2.....	20
ALASKA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	January 1939.	2 weeks.	1/20 of high quarter's wages.	16	\$5.....	16
ARIZONA: Pooled, experience rating.	Employer of 3 or more in 20 weeks.	do.....	January 1938.	do.....	50 percent of full-time weekly wage.	15	\$5 or 1/4 of wages.	14
ARKANSAS: Pooled, experience rating.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	January 1939.	do.....	1/26 of high quarter's wages.	15	\$3.....	16
CALIFORNIA: Pooled, experience rating. Exempted guaranteed employment and unemployment benefit plans.	Employer of 4 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000; employee, 1 percent on wages up to \$3,000, not to exceed 50 percent of general employer rate.	January 1938.	do.....	1/20 of high quarter's wages, established by table in law.	18	\$10.....	26
COLORADO: Pooled, experience rating.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent.	January 1939.	do.....	1/25 of high quarter's wages.	15	\$5.....	16
CONNECTICUT: Pooled, experience rating.	Employer of 5 or more in 20 weeks.	do.....	January 1938.	do.....	Established by table in law.	15	do.....	13
DELAWARE: Pooled, experience rating.	Employer of 1 or more in 20 weeks; also all employers liable to Federal tax.	do.....	January 1939.	do.....	1/25 of high quarter's wages.	15	do.....	13
DISTRICT OF COLUMBIA: Pooled, experience rating.	Employer of 1 or more.	Employer, 3 percent.	January 1938.	3 weeks.	40 percent of average weekly wage, plus allowance for dependents up to maximum of 65 percent.	15	None.....	26.6
FLORIDA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	January 1939.	2 weeks.	1/20 of high quarter's wages, established by table in law.	15	\$3.....	16
GEORGIA: Pooled.	do.....	Employer, 2.7 percent.	do.....	do.....	1/26 of high quarter's wages.	15	\$5 or 1/4 of wages.	16
HAWAII: Pooled, experience rating.	Employer of 1 or more in 20 weeks.	do.....	do.....	do.....	1/25 of high quarter's wages.	15	\$5.....	16
IDAHO: Pooled.	Employer with \$78 or more wages payable in one quarter.	do.....	September 1938.	do.....	Established by table in law.	18	do.....	17
ILLINOIS: Pooled, experience rating.	Employer of 6 or more in 20 weeks.	do.....	July 1939.	do.....	1/20 of high quarter's wages.	16	\$7.....	16

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			Month first payable	Initial wait- ing period	Percentage of wages	Maxi- mum per week	Minimum per week	
INDIANA: Con- tributions of 0.135 percent of employer's pay roll pooled, re- mainder employ- er reserve. Guaranteed em- ployment ac- counts.	Employer of 8 or more in 20 weeks.	Employer, deter- mined by ex- perience rat- ing.	April 1938.	2 weeks.	1/25 of high quarter's wages.	\$15	\$5 (not man- datory).	15
IOWA: Pooled, ex- perience rating.	Employer of 8 or more in 15 weeks; also all employers lia- ble to Federal tax.	Employer, 2.7 percent.	July 1938.	do.	50 percent of full-time weekly wage.	15	\$5 or weekly wage.	15
KANSAS: Pooled, experience rat- ing.	Employer of 8 or more in 20 weeks.	do.	January 1939.	do.	1/25 of high quarter's wages.	15	\$5 or 6 percent of high quar- ter's wages.	( <sup>2</sup> )
KENTUCKY: Em- ployer re- serve; employee contributions and earnings from investment pooled.	Employer of 4 or more in 3 quarters of preceding year, to each of whom \$50 payable in each such quarter, or of 8 or more in 20 weeks.	Employer, 2.7 percent; em- ployee, 1 per- cent on wages up to \$3,000 per employer, not to exceed 50 percent of employer's contribution.	do.	3 weeks.	1/26 of second highest quar- ter's wages.	15	\$4	15
LOUISIANA: Pooled, experi- ence rating.	Employer of 4 or more in 20 weeks or 12 or more in 10 weeks.	Employer, 2.7 percent; em- ployee, 0.5 percent.	January 1938.	2 weeks.	50 percent of full-time weekly wage.	18	do.	18
MAINE: Pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Fed- eral tax.	Employer, 2.7 percent.	do.	do.	Based on sched- ule of annual wages.	15	\$3	16
MARYLAND: Pooled.	Employer of 4 or more in 20 weeks.	do.	do.	do.	1/26 of high quarter's wages, estab- lished by table in law.	15	\$5	16
MASSACHU- SETTS: Pooled.	Employer of 4 or more in 20 weeks; also all employers liable to Fed- eral tax.	Employer, 2.7 percent on wages up to \$3,000.	do.	do.	1/26 of high quarter's wages. <sup>3</sup>	15	do. <sup>4</sup>	( <sup>5</sup> )
MICHIGAN: Pooled, experi- ence rating.	Employer of 8 or more in 20 weeks; also all employers liable to Fed- eral tax.	Employer, 3 percent on wages up to \$3,000.	July 1938.	do.	1/25 of high quarter's wages.	16	\$7, if high quarter's wages \$100- \$175; \$6, if less than \$100.	16
MINNESOTA: Pooled, experi- ence rating.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent.	January 1938.	do.	do.	15	\$5	16
MISSISSIPPI: Pooled.	Employer of 8 or more in 20 weeks.	do.	April 1938.	do.	1/26 of high quarter's wages.	15	None	14
MISSOURI: Pooled, experi- ence rating.	Employer of 8 or more in 20 weeks.	do.	January 1939.	3 weeks.	1/25 of high quarter's wages.	15	\$5 or 6 percent of high quar- ter's wages.	12
MONTANA: Pooled.	Employer of 1 or more in 20 weeks, if year's pay roll over \$500.	do.	July 1939.	2 weeks.	do.	15	\$5	16

<sup>1</sup> Payable in any "benefit period"; no actual maximum.

<sup>2</sup> 16 percent of wages credited to worker's account.

<sup>3</sup> Effective March 31, 1940, based on weighted table in law.

<sup>4</sup> Effective April 1, 1940, \$6.

<sup>5</sup> 12½ percent of wages credited; effective April 1, 1940, 20 weeks.

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NEBRASKA: Employer reserve; earnings in pooled account.	Employer of 8 or more in 20 weeks.	Employer, determined by experience rating.	January 1939.	2 weeks.	50 percent of full-time weekly wage.	\$15	\$5.....	16
NEVADA: Pooled, experience rating.	Employer with \$225 or more wages payable in one quarter.	Employer, 2.7 percent.	do	do	1/20 of high quarter's wages.	15	do	18
NEW HAMPSHIRE: Pooled, experience rating.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent on wages up to \$3,000.	January 1938.	do	1/26 of high quarter's wages.	15	do	16
NEW JERSEY: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000; employee, 1 percent on wages up to \$3,000 per employer.	January 1939.	do	do	15	do	16
NEW MEXICO: Pooled, experience rating.	Employer with \$450 or more wages payable in one quarter, or employer of 2 or more in 13 weeks.	Employer, 2.7 percent.	December 1938.	do	1/26 of high quarter's wages, established by table in law.	15	\$3.....	16
NEW YORK: Pooled.	Employer of 4 or more in 15 days.	Employer, 3 percent on wages up to \$3,000; but for employers subject to title IX tax, not more than 2.7 percent.	January 1938.	3 weeks.	1/23 of high quarter's wages, established by table in law.	15	\$7.....	13
NORTH CAROLINA: 3/4 of contributions to employer reserve; remainder pooled.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	do	2 weeks.	Based on schedule of annual wages.	15	\$1.50.....	16
NORTH DAKOTA: Pooled, experience rating.	do	do	January 1939.	do	50 percent of full-time weekly wage.	15	\$5.....	16
OHIO: Pooled, experience rating.	Employer of 3 or more at any one time.	Employer, 2.7 percent on wages up to \$3,000.	do	3 weeks.	do	15	None.....	16
OKLAHOMA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	December 1938.	2 weeks.	do	15	\$8 or 1/4 of wages.	16
OREGON: Pooled, experience rating.	Employer of 4 or more in any one day in any calendar quarter with pay roll of \$500.	Employer, 2.7 percent on wages up to \$3,000.	January 1938.	3 weeks.	1/20 of high quarter's wages.	15	\$7.....	16
PENNSYLVANIA: Pooled.	Employer of 1 or more in 20 weeks.	Employer, 2.7 percent.	do	3 weeks 1938.	50 percent of full-time weekly wage.	15	\$7.50.....	13
RHODE ISLAND: Pooled.	Employer of 4 or more in 20 weeks; also all employers liable to Federal tax.	Employer, 2.7 percent; employee, 1.5 percent on wages up to \$3,000 per employer.	do	2 weeks.	Fixed schedule weighted for lower-paid workers.	16	\$6.....	20 1/2

\* Within 12 months.

State and type of fund	Size of firm	Contributions for 1940 (percentage of wages)	BENEFITS					
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SOUTH CAROLINA: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	July 1938.	2 weeks.	1/26 of high quarter's wages established by table in law.	\$15	\$3	16
SOUTH DAKOTA: 5/6 employer reserve, remainder pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer, contributions on wages up to \$3,000, rate determined by experience rating.	January 1939.	3 weeks.	Based on schedule of annual wages.	15	do.	14
TENNESSEE: Pooled, experience rating.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent on wages up to \$3,000.	January 1938.	2 weeks.	1/26 of high quarter's wages, established by table in law.	15	\$4	16
TEXAS: Pooled, experience rating.	do.	do.	do.	1 week.	1/13 of high quarter's wages (for 2-week period).	30 (for 2-week period).	\$10 (for 2-week period).	8 times benefit for 2-week period.
UTAH: Pooled, experience rating.	Employer with \$140 or more wages payable in one quarter.	Employer, 2.7 percent.	do.	2 weeks.	1/24 of high quarter's wages.	16	\$5	16
VERMONT: Employer's contribution over 0.54 percent to employer's reserve; remainder pooled.	Employer of 8 or more in 20 weeks; also all employers liable to Federal tax.	Employer: Pooled fund 2.7 percent on wages up to \$3,000; (employer reserve percent determined by experience rating).	do.	3 weeks.	50 percent of full-time weekly wage.	15	\$5 or 3/4 of wages.	14
VIRGINIA: Pooled.	Employer of 8 or more in 20 weeks.	Employer, 2.7 percent.	do.	2 weeks.	do.	15	\$3	16
WASHINGTON: Pooled.	do.	Employer, 2.7 percent on wages up to \$3,000.	January 1939.	do.	1/20 of high quarter's wages.	15	\$7	16
WEST VIRGINIA: Pooled, experience rating.	do.	Employer, 2.7 percent.	January 1938.	3 weeks.	Based on schedule of annual wages.	15	\$3	14
WISCONSIN: Employer reserve; earnings pooled. Exempt plans for government units. <sup>8</sup>	Employer of 6 or more in 18 weeks.	Employer, determined by experience rating. Standard rate 2.7 percent on wages up to \$3,000 (except when employer contributes more than 2.7 percent).	July 1936.	2 weeks.	50 percent of average weekly wage.	15	\$6, except for individual whose benefit rate for 1939 is \$5. <sup>9</sup>	17% from any one employer's account within 68 weeks following close of employment.
WYOMING: Pooled, experience rating.	Employer of 1 or more in 20 weeks, and with \$150 or more wages payable in one quarter.	Employer, 2.7 percent.	January 1939.	do.	1/20 of high quarter's wages.	18	\$5	14

<sup>7</sup> If Federal act is amended to include employers not already covered, Governor shall declare State law amended to include such employers.

<sup>8</sup> Effective April 1, 1940, repeals exempt plans for government units.

<sup>9</sup> After April 1, 1940, minimum is \$6 in all cases.